

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
WESTERN DISTRICT OF OKLAHOMA

IN RE:)	
CHRIS NICK PAPASARANTOU,)	BK 16-14195-JDL
)	Chapter 13
Debtor.)	
_____)	

**UNITED STATES OF AMERICA'S OBJECTION TO
CONFIRMATION OF AMENDED CHAPTER 13 PLAN WITH BRIEF**

The United States of America, on behalf of its agency, the Internal Revenue Service ("IRS"), objects to confirmation of the Debtor's Amended Chapter 13 Plan [Docket #21] and provides the following brief in support:

1. The IRS filed its Proof of Claim in this case on November 10, 2016 in the amount of \$284,743.40, consisting of a secured claim in the amount of \$110,872.57, and a priority unsecured claim in the amount of \$173,870.83.

2. The Debtor's Chapter 13 Plan fails to provide for full payment of the IRS's secured and priority claims, contrary to the requirements of 11 U.S.C. §§ 507, 1322(a)(2) and 1325(a)(5).

3. In addition, the Debtor has not filed federal income tax returns for the 2013, 2014, and 2015 tax years. The failure to file these tax returns runs contrary to the requirements of 11 U.S.C. §§ 1308 and 1325(a)(9). Until the tax returns are filed, the feasibility of the Debtor's Chapter 13 Plan, pursuant to 11 U.S.C. § 1325(a)(6), cannot be adequately determined.

4. The tax returns with original signatures should be mailed or delivered to the following address: IRS Insolvency Group, 55 N. Robinson, Stop 5024, Oklahoma City,

OK 73102. Delivery of the returns to any alternate address may delay the filing and processing of the returns.

For the foregoing reasons, the IRS objects to confirmation of the Debtor's Chapter 13 Plan. The IRS requests that this Court enter an order denying confirmation, and for such other relief as this Court shall deem just.

Respectfully submitted,

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s/ Kay Sewell
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CERTIFICATE OF SERVICE

X I hereby certify that on January 24, 2017, I electronically transmitted the attached document to the Clerk of Court using the ECF System for filing. Based on the electronic records currently on file, the Clerk of Court will transmit a notice of Electronic Filing to the ECF registrants in this case, including:

Mike Rose,
Attorney for Debtor

L. Ruschenberg, Esq.
Attorney for the Chapter 13 Trustee

U.S. Trustee's Office

s/ Kay Sewell
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